

BEFORE THE TAX COMMISSION OF THE STATE OF IDAHO

In the Matter of the Protest of)
) DOCKET NO. 39056
[Redacted],)
)
)
Petitioner.) DECISION
)
_____)

This case arises from a timely protest of a State Tax Commission staff decision adjusting property tax reduction benefits for 2014. This matter was submitted for decision based on the documents in the file. The State Tax Commission has reviewed the file and makes its decision.

[Redacted] (petitioner) submitted a property tax reduction benefit application with [Redacted] County on April 11, 2014. The assessor’s office sent that application, together with other applications, to the Commission for review and processing.

The staff reviewed the application pursuant to Idaho Code § 63-707(5). Based on the information from [Redacted] County, it was determined the petitioner did not meet all of the eligibility requirements for a property tax reduction. The staff sent the petitioner a notice of the intent to deny his property tax reduction benefit for 2014. The petitioner objected to the staff’s intended action, and the file was transferred to the Legal/Tax Policy Division for administrative review.

The petitioner was sent a letter advising him of his options for redetermining the Intent to Deny Property Tax Reduction Benefit letter. The petitioner responded to the letter, but did not request an informal hearing. Based on the correspondence received from the petitioner and from [Redacted] County, it appears his homeowner’s exemption was removed in 2014.

The property tax reduction benefit provided for in Idaho Code § 63-701, and the homeowners exemption provided for in Idaho Code § 63-602G, have the same ownership and residency requirements.

Idaho Code § 63-602G(4), providing for the homeowners exemption, states: “The exemption allowed by this section must be taken before the reduction in taxes provided by sections 63-701 through 63-710, Idaho Code, is applied.” In the present case, information received from [Redacted] County shows the petitioner did not have a homeowner’s exemption on his property in 2014. Because that exemption must be taken before the property tax reduction benefit can be applied, the petitioner’s application to receive the 2014 property tax reduction benefit cannot be allowed.

THEREFORE, the Intent to Deny Property Tax Reduction Benefit letter issued by the Commission staff is hereby APPROVED and MADE FINAL.

An explanation of the petitioner’s right to appeal this decision is enclosed.

DATED this _____ day of _____ 2015.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2015, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.
